



An Coimisiún um  
**Rialáil Cumarsáide**  
Commission for  
**Communications Regulation**

# End-User Compensation

## Regulatory Guidance – Service Provider's Reporting Obligation

### Information Notice

**Reference:** ComReg 25/88

**Version:** Final

**Date:** 12/12/2025

**An Coimisiún um Rialáil Cumarsáide**  
**Commission for Communications Regulation**

1 Lárcheantar na nDugaí, Sráid na nGildeanna, BÁC 1, Éire, D01 E4X0.  
One Dockland Central, Guild Street, Dublin 1, Ireland, D01 E4X0.  
Teil | Tel +353 1 804 9600 Suíomh | Web [www.comreg.ie](http://www.comreg.ie)

# Content

Section	Page
1 Executive Summary .....	3
2 Introduction .....	5
3 Guidance on Compensation Reports .....	7

# 1 Executive Summary

- 1.1 The European Union (Electronic Communications Code) Regulations 2022<sup>1</sup> (“the Code Regulations”) and the Communications Regulation and Digital Hub Development Agency (Amendment) Act 2023<sup>2</sup>, (“the 2023 Act”), transpose the European Electronic Communications Code<sup>3</sup> (“the Code”) into Irish law.
- 1.2 Article 106(8) of the Code obliges Member States to lay down rules on the compensation of end-users by their providers in an easy and timely manner in the case of the failure of a provider to comply with the obligations laid down in that Article. These include delays in, or abuses of, porting and switching processes, and missed and delayed service and installation appointments.
- 1.3 Regulation 90 of the Code Regulations transposes the substantive obligations regarding porting and switching in Article 106. Section 39 of the 2023 Act allows ComReg to specify a failure to comply with Regulation 90 of the Code Regulations or a failure to comply with a minimum quality of service standard specified under Section 37 of the 2023 Act, as a failure that gives rise to an obligation to pay compensation.
- 1.4 To date, ComReg has issued two decisions under the 2023 Act which have created compensation obligations for providers:
- Decision D01/24 in relation to delays and abuses of the switching and porting processes, with compensation obligations for providers in place since October 2024<sup>4</sup>, and
  - Decision D07/25 in relation to Missed and Delayed Service and Installation Appointments (“MDSIA”), with compensation obligations for providers that has commenced from December 2025.<sup>5</sup>
- 1.5 Section 39(12) of the 2023 Act obliges providers to report to ComReg annually in relation to the operation of Section 39 as it relates to them and it permits ComReg to impose requirements on providers in respect of the manner in which they report.

---

<sup>1</sup> S.I. No. 444/2022 - European Union (Electronic Communications Code) Regulations 2022

<sup>2</sup> Communications Regulation and Digital Hub Development Agency (Amendment) Act 2023.

<sup>3</sup> Directive (EU) 2018/1972 of the European Parliament and of the Council of 11 December 2018 establishing the European Electronic Communications Code

<sup>4</sup> [Switching and Number Portability – End-User Compensation. Response to Consultation 23/92 and Decision 01/24 | Commission for Communications Regulation](#)

<sup>5</sup> [Missed and Delayed Service and Installation Appointments – End-User Compensation. Response to Consultation 24/89 and Decision on switching and porting appointments | Commission for Communications Regulation](#)

- 1.6 ComReg confirmed by way of Information Notice ComReg 25/67<sup>6</sup> that it would issue Regulatory Guidance in relation to the Compensation Reports and confirmed that the range of dates that the reports will cover will be:
- In relation to D01/24, the first report should cover the 15 months from 8 October 2024 to 31 December 2025, and subsequent reports should cover a 12-month calendar year.
  - In relation to D07/25, the first report should cover the period from 4 December 2025 to 31 December 2025, and subsequent reports should cover a 12-month calendar year.
  - The first reports will be due 31 January 2026 and subsequent reports due on 31 January every year.
- 1.7 The purpose of this information notice is to provide guidance on the timing, format and content of the Compensation Reports.
- 1.8 ComReg will monitor service providers' reporting in accordance with this guidance and it may, as it considers appropriate, seek to impose reporting requirements in the future under its statutory powers.

---

<sup>6</sup> [Annual Reporting on the operation of Schemes for end-user Compensation | Commission for Communications Regulation](#)

## 2 Introduction

### 2.1 Background and legislative context

- 2.1 Section 39(12) of the 2023 Act obliges providers to report to ComReg annually in relation to the operation of Section 39 as it relates to them and to impose requirements on providers in respect of the manner in which they report, including:
- (a) the specified failures in respect of which compensation was paid by the provider,
  - (b) the number of instances of each specified failure in respect of which compensation was paid by the provider,
  - (c) the amount of compensation that was paid in respect of each specified failure by the provider, and
  - (d) the average time taken by the provider to pay compensation to an end-user.

### 2.2 Existing Compensation Obligations

#### **ComReg Decision D01/24: Switching and Number Portability – End-User Compensation.**

- 2.2 Article 106(8) of the Code obliges Member States to lay down rules on the compensation of end-users by their providers in an easy and timely manner in the case of the failure of a provider to comply with the obligations laid down in that Article, as well as in the case of delays in, or abuses of, porting and switching processes, and missed service and installation appointments.
- 2.3 Regulation 90 of the Code Regulations contains various rights and obligations to protect end-users when they are porting numbers and/or switching between providers of internet access services (“IAS”).
- 2.4 Section 39 of the 2023 Act empowers ComReg to specify a failure to comply with an obligation under Regulation 90 of the Code Regulations as a “specified failure” which requires payment of compensation to an affected end-user.
- 2.5 ComReg D01/24 specified failures under Section 39 of the 2023 Act in relation to switching and porting. The specified failures associated with this decision are set out in Appendix 2.

## **ComReg Decision D07/25: Missed and Delayed Service and Installation Appointments**

- 2.6 Article 106(8) of the Code (which relates to switching and porting) obliges Member States to lay down rules on the compensation of end-users by their providers in an easy and timely manner in the case of the failure of a provider to comply with the obligations laid down in that Article, as well as in the case of delays in, or abuses of, porting and switching processes, and missed service and installation appointments.
- 2.7 ComReg has the power to specify minimum quality of service (“QoS”) standards for MDSIA in respect of connections for porting and switching and to specify failures of providers of internet access service (“IAS”) or publicly available number-based interpersonal communications services (“PANBICS”), to comply with such standards for MDSIA relating to porting and switching under the 2023 Act.
- 2.8 ComReg’s aim was to ensure a consistent level of protection and redress for end-users and to promote their interests in the case of any consumer harm arising from MDSIA particularly by enabling maximum benefits in terms of quality-of-service on the basis of effective competition, as well as meeting the requirements of the Code. The decision would also provide clarity on what constituted an appointment, as well as a missed or delayed appointment, as a lack of clarity existed on this point.
- 2.9 ComReg Decision D07/25 specified minimum QoS standards for Missed and Delayed Service and Installation Appointments (“MDSIA”) in respect of connections under Section 37 of the 2023 Act for porting and switching. ComReg specified failures in relation to these minimum QoS standards under Section 39 of the 2023 Act, as set out in Appendix 2 of this document.

### **Reporting**

- 2.10 As outlined above, under Section 39(12) of the 2023 Act, service providers must provide details of the schemes they have in place under both of these decisions, as well as any compensation requested and paid under these schemes.
- 2.11 Providers should include the following information, as outlined in section 3 below, in their reports submitted under Section 39 of the 2023 Act.

## 3 Guidance on Compensation Reports

- 3.1 ComReg is of the view that providing Regulatory Guidance for Compensation should provide certainty to providers and will assist in achieving ComReg's aim of having clear, comprehensible, reliable and comparable compensation data.
- 3.2 At this stage, ComReg is providing guidance on how it believes providers should meet their obligations under Regulation 39(12) of the 2023 Act. However, if ComReg deems that the compensation data is not clear, comprehensible, reliable and comparable, it will consider introducing requirements around how to meet these obligations.
- 3.3 The guidance is as set out in this section.

### 3.2 Form of Compensation Reporting Data and Compensation Reporting Fields

#### Information to be provided

- 3.4 ComReg has attached a Compensation Reporting Data Dictionary ("Data Dictionary") with this Regulatory Guidance. The Data Dictionary is to facilitate providers submitting their Compensation Report in a file format that stores tabular data and enables reporting for individual Compensation occurrences (i.e. one Compensation Request per row).
- 3.5 ComReg has also appended a Compensation Reporting Template to be used for providing Compensation Reporting data against specified Compensation Reporting data fields.
- 3.6 ComReg considers it appropriate that the Compensation Reporting fields should reflect the types of information which relates to the relevant decisions, D01/24 and D07/25. Providers should identify the specified failure for which the compensation has been requested. For example, with regards to MDSIA, if a technician does not attend an appointment with no mitigating circumstances, the provider should list the Specified Failure for this Compensation Request as a "Missed Appointment" (as per tab 4 of the Data Dictionary).
- 3.7 In instances where end-users have sought compensation but the providers have deemed that no specified failure has occurred, this may also be included in the Compensation Report. For example, with regards to MDSIA, if a technician does not attend an appointment but the technician has provided notice that they would not attend by 3pm on the day prior to the appointment, no specified failure has occurred. If the end-user were to seek compensation for this occurrence, the

provider may list the Specified Failure for this Compensation Request as “Adequate Notice Provided” and list the Compensation Amount as 0 (as per tab 4 of the Data Dictionary).

- 3.8 In addition to the cause of the Compensation Request, the provider should also outline the date the Compensation Request was raised by the end-user, the date compensation was issued and the compensation payment amount, in line with providers’ obligations under Section 39(12) of the 2023 Act. ComReg believes providers should also provide the method of compensation payment.
- 3.9 Where numerous specified failures have occurred with a individual end-user, providers should list a unique Compensation Request for each specified failure where their compensation scheme allows. For example, if an end-user is changing both their broadband and fixed line services and a loss of service occurs during the switching and porting of these services. If an end-user has sought compensation for this loss of service, the provider should list one Compensation Request for a “Loss of Service during switching” and one Compensation Request for a “Loss of Service during porting” (as per tab 4 of the Data Dictionary). Where compensation schemes do not allow for this segregation, providers may list one primary compensation request with the total compensation paid and in subsequent rows list the additional specified failures that occurred with the compensation paid listed as 0.
- 3.10 If a provider has not paid any compensation during a year, it is nonetheless required to submit a report to this effect to ComReg in accordance with Section 39(12). In respect of Compensation Reporting data ComReg is of the view that where no valid requests for compensation have been made to a provider by end-users during a relevant period, a ‘Nil return’ must be made. A ‘Nil return’ means no requests for compensation from end-users were received by the Provider making the return in respect of the relevant period. On this basis, ComReg proposes to treat a ‘Nil return’ for the purposes of Section 39 of the Act as meaning that a Provider has not received any requests for compensation during the relevant period.

### **Technical Guidance:**

- 3.11 Compensation Reporting data to be submitted to ComReg should be in a file format that stores tabular data and enables individual assessment (i.e. one Compensation Request per row) - examples of this format include CSV (comma separated values), XLSX (spreadsheet e.g. excel), XLSB (excel binary file format) and XML (Extensible Markup Language). The form of the template to be used by providers in submitting Compensation Reporting data to ComReg, unless otherwise advised by ComReg, is set out in the ‘Compensation Reporting Template’ (see Appendix 4 to



this document)<sup>7</sup>.

- 3.12 The Data Dictionary includes instructions to inform providers regarding the compensation data to be provided and sets out the values for channels, compensation schemes, specified failures and compensation payment methods to be used (See Appendix 3 of this document).
- 3.13 Compensation data for any subsidiary, related company, or sub-brand, must be provided as separate data submissions.
- 3.14 Insofar as a provider has not paid any received any claims for compensations for specified failures to end-users within a relevant period, that provider is to submit a 'Nil return' to ComReg in the form set out in Appendix 5 to this document unless otherwise advised by ComReg.
- 3.15 Compensation Reporting data is to be provided and completed in accordance with the instructions set out in the Data Dictionary. The Compensation Reporting data fields are as follows:
- **'Individual Compensation Request reference'**: Reference (for reporting purposes only) to indicate a unique request/claim [e.g. 001,002,003 etc...]
  - **'Channel'**: First point of contact channel used to request the compensation by the end-user.
  - **'Date received'**: The date the failure was raised to the provider by the end-user.
  - **'Compensation Scheme'**: The provider compensation scheme which the compensation request relates to.
  - **'Specified Failure'**: The specified failure which the compensation request relates to.
  - **'Compensation Amount'**: The financial value/amount awarded.
  - **'Compensation Payment Date'**: The date that the 'Compensation Amount' is issued to the end-user.
  - **Compensation Payment Method**: The method the compensation was paid to the user – e.g. EFT, Account Credit, Cheque

---

<sup>7</sup> ComReg recommends that Excel 2016 or a more recent version of Excel is used.

### 3.3 Compensation Data submission timeframes and method of submission

- 3.16 Under Section 39(12) of the 2023 Act, ComReg may specify the timing of Compensation Reports. In line with Information Notice ComReg 25/67, the range of dates that the reports will cover will be:
- In relation to D01/24, the first report should cover the 15 months from 8 October 2024 to 31 December 2025, and subsequent reports should cover a 12-month calendar year.
  - In relation to D07/25, the first report should cover the period from 4 December 2025 to 31 December 2025, and subsequent reports should cover a 12-month calendar year.
  - The first reports will be due 31 January 2026 and subsequent reports due on 31 January every year.
- 3.17 ComReg requires that Compensation Reporting data is submitted for these same time periods and on or before the same reporting dates.
- 3.18 Providers should include a copy of their relevant compensation schemes as an appendix to their submission and the applicable dates of those schemes.
- 3.19 Compensation Reporting data should be sent as an attachment, to [compensationreporting@comreg.ie](mailto:compensationreporting@comreg.ie) or via a secure file transfer system<sup>8</sup>, unless otherwise advised by ComReg. If the Compensation Reporting data file is password protected, the password must be provided to ComReg on the same date as the Compensation Reporting data is submitted but in a separate communication to that providing the Compensation Reporting data itself.

---

<sup>8</sup> This may require ComReg's prior consent.

# Appendix 1: Legal Basis

Under Section 39(12) of the 2023 Act, ComReg may specify the manner in which providers report on the operation of compensation schemes.

## **Section 39 of the 2023 Act:**

(12) Providers shall report to the Commission annually in relation to the operation of this section in such manner as may be required by the Commission, detailing in particular, in respect of the period to which the report relates—

- a) the specified failures in respect of which compensation was paid by the provider,
- b) the number of instances of each specified failure in respect of which compensation was paid by the provider,
- c) the amount of compensation that was paid in respect of each specified failure by the provider, and
- d) the average time taken by the provider to pay compensation to an end-user

## Appendix 2: Specified Failures

### **ComReg D01/24**

#### **Specified Failures for switching and porting**

*3.1 Under and in accordance with section 39(1) of the 2023 Act, and Regulation 90 of the Code Regulations, a failure by a provider of an internet access services (“IAS”) or number-based interpersonal communications services (“NBICS”) as applicable –*

*i. to comply with any obligation provided for in Regulations 90(1), (5), (7), (8) or (11) of the Code Regulations, or*

*ii. to uphold any end-user right provided for in Regulations 90(3) or (4)(a) of the Code Regulations, is specified as a failure and is thereby a “specified failure” as referred to in section 39 of the 2023 Act.*

*3.2 The text of Regulation 90 of the Code Regulations is set out in the Schedule to this Decision Instrument.*

### **ComReg D07/25**

#### **Minimum Quality-of-Service Standards for MDSIA**

*4.1 Under and in accordance with section 37(1)(g)(iii) of the 2023 Act, ComReg specifies the following minimum QoS standards to be met by Providers relating to missed and delayed service and installation appointments in respect of connections:*

*i. Subject to section 4.2, a Provider shall arrange and confirm any Appointment with a Customer in accordance with section 4.1 of this Decision Instrument:*

*a. For the purposes of a Service or Installation, a Provider shall offer a Customer a range of Time Slots and Week Days to choose from before agreeing to an Appointment. Once agreed by the Customer, the Appointment is created for the specific Time Slot on the specific Week Day.*

*b. For the purposes of an Installation requiring a duration exceeding a single Time Slot, a Provider shall offer a Customer two consecutive (or adjacent) Time Slots on a range of Week Days, before agreeing to an Appointment. Once agreed by the Customer, an Appointment is created for two consecutive (or adjacent) Time Slots on the specific Week Day.*

*c. A Provider shall confirm the Appointment with a Customer. A confirmation shall,*

*as soon as practicable thereafter, be sent to the Customer via email/SMS or otherwise on a durable medium. This is to serve as a record of agreement for both the Provider and the Customer.*

*ii. A Provider shall fulfil an Appointment. In this regard an Appointment is not fulfilled if missed within the meaning of 4.1(iv)*

*iii. In the case of an Appointment confirmed for two consecutive (or adjacent) Time Slots, a Provider shall fulfil the Appointment within the first confirmed Time Slot*

*iv. An Appointment shall be deemed missed if the Technician has not attended at the Customer's Premises during the agreed Time Slot on the agreed Week Day, unless: d. The Provider can establish that notice was given, on a durable medium, no later than 3:00 PM on the day before the agreed Week Day of the Appointment, of cancellation of the Appointment; or e. The Provider can establish that a Technician arrived at the Customer's Premises during the Appointment, that contact was attempted with the Customer, and that the Technician could not access the Customer's Premises and this was not due to any act or omission on the Provider's part;*

*v. An Appointment shall be deemed delayed when it is rearranged before the expiration of the initial Appointment by agreement between a Provider and a Customer. The rearranged Appointment must be on the agreed Week Day as the initial Appointment and must also be fulfilled by the Provider on that day. Where it is not possible for a Provider to offer a range of Time Slots for a re-arranged Appointment in accordance with section 4.1(i)(a), a Provider may, offer one or more Time Slots, which must be on the same Week Day as the initial Appointment to rearrange that Appointment, and where agreed to by the Customer this shall be deemed an Appointment for the purposes of this section.*

*4.2 A Provider may, in addition to arranging and confirming any Appointment, offer an Alternative Appointment to an end-user who is not a Consumer. Where that end-user agrees to accept an Alternative Appointment, that end-user is not entitled to compensation in the event of the Alternative Appointment being missed or delayed.*

### **Specified Failures for MDSIA**

*In accordance with section 39(1) of the 2023 Act, a failure by a Provider to comply with an obligation under the minimum quality-of-service standards set out in Section 4 of this Decision Instrument, is specified as a failure and is thereby a "specified*

*failure” as referred to in section 39 of the 2023 Act. Without prejudice to the generality of the foregoing, it shall be a specified failure for a Provider:*

- a. to fail to arrange and confirm any Appointment with a Customer in accordance with section 4.1(i) of this Decision Instrument;*
- b. to fail to fulfil any Appointment in accordance with section 4.1(iii) of this Decision Instrument;*
- c. to miss any Appointment;*
- d. to delay any Appointment.*

# Appendix 3: Compensation Reporting Data Dictionary

A 3.1 Published as ComReg 25/88a

# Appendix 4: Compensation Reporting Template

A 4.1 Published as ComReg 25/88b



## Appendix 5: ‘Nil Return’ template

A 5.1 Insofar as a Provider coming within the scope of the specified failures has not received any valid requests for compensation from end-users within a relevant 6-month period, that Provider, unless otherwise advised by ComReg, is to make a submission to [compensationreporting@comreg.ie](mailto:compensationreporting@comreg.ie) in the following format, with relevant information inserted into the brackets as is appropriate:

“In accordance with Section 39(12) of the Communications Regulation and Digital Hub Development Agency (Amendment) Act 2023, [PROVIDER NAME] submits to the Commission for Communications Regulation that for the period from [day, month, year] to [day, month, year] no requests for compensation were made to it by end-users.”